IAC Ch 26, p.1

**701—26.23(422)** Fur storage and repair. Persons engaged in the business of storing for preservation and future use, refurbishing, repairing and renovating, including addition of new skins and furs, are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. The term "furs" shall include both natural and manufactured simulated products resembling furs.